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For undergraduate and graduate courses in advanced accounting. An in-depth guide to accounting that reflects the most up-to-date business developments. This comprehensive textbook addresses practical financial reporting problems while reflecting recent business developments and changes in accounting standards. This edition has been rewritten to align with the Financial Accounting Standards Board Accounting Standards Codification.

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The Eleventh Edition of **Advanced Financial Accounting** is an up-to-date, comprehensive, and highly illustrated presentation of the accounting and reporting principles and procedures used in a variety of business entities. Every day, the business press carries stories about the merger and acquisition mania, the complexities of modern business entities, new organizational structures for conducting business, accounting scandals related to complex business transactions, the foreign activities of multinational firms, the operations of governmental and not-for-profit entities, and bankruptcies of major firms. Accountants must understand and know how to deal with the accounting and reporting ramifications of these issues.

The approach used by Hoyle, Schaefer, and Doupnik in the new edition allows students to think critically about accounting, just as they will do while preparing for the CPA exam and in their future careers. With this text, students gain a well-balanced appreciation of the Accounting profession. As Hoyle 12e introduces them to the field's many aspects, it often focuses on past controversies and present resolutions. The text continues to show the development of financial reporting as a product of intense and considered debate that continues today and into the future. The writing style of the eleven previous editions has been highly praised. Students easily comprehend chapter concepts because of the conversational tone used throughout the book. The authors have made every effort to ensure that the writing style remains engaging, lively, and consistent which has made this text the market leading text in the **Advanced Accounting** market. The 12th edition includes an increased integration of IFRS as well as updated accounting standards.

The Sixth Edition of **ADVANCED FINANCIAL ACCOUNTING**, by Baker/Lembke/King continues its strong coverage of the topics, its well-known clarity of presentation, and its integrated coverage based on continuous case examples. The text is highly illustrated with complete presentations of worksheets, schedules, and financial statements so that students can see the development of each new topic. In the chapters covering consolidation subsequent to the date of combination, the three alternative methods of the parent company's accounting for the investment --basic equity, cost, and fully adjusted equity-- are presented in each chapter and appendices to provide the opportunity to cover the differences in the methods, and to see how the consolidated financial statements are the same regardless of the method the parent company uses to account for the investment. The two international chapters include a comprehensive discussion of accounting for foreign currency derivatives and other forms of derivatives such as interest swaps and options used in today's business arena. The governmental and not-for-profit chapters are comprehensive in their coverages of accounting and financial reporting for these entities, based on the most current GASB pronouncements. The text can be described as: (a) very comprehensive in coverage of advanced accounting topics, (b) extensively illustrated with worksheets and other learning tools, (c) clearly written for students' learning, (d) a very large variety of end-of-chapter materials for homework selections, and (e) current and complete in its coverage of accounting and reporting standards from the FASB and the GASB. Because **Advanced Financial Accounting** is often taken by students who plan to take the CPA exam, numerous end-of-chapter materials are provided in the formats as tested on the CPA exam. A wide variety of multiple-choice questions, cases requiring written presentations, and other objective answer format materials is provided.

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Over the years Advanced Accountancy has emerged as the definitive and comprehensive textbook on accountancy as it completely meets the requirements of students preparing for BCom, MCom, MBA, BBA and professional examinations conducted by different institutions, such as the Institute of Chartered Accountants of India, the Indian Institute of Bankers, the Institute of Company Secretaries of India, and the Institute of Cost Accountants of India.

Advanced Accounting delivers an in-depth, comprehensive introduction to advanced accounting theory and application, using actual business examples and relevant news stories to demonstrate how core principles translate into real-world business scenarios. Clearly defined and logically organized Learning Objectives aid in student comprehension, while highlighted Related Concepts illustrate how individual concepts fit into the larger picture. Short answer questions throughout the chapter allow students to test their knowledge before reaching the more in-depth end-of-chapter questions, promoting a deeper understanding of both technical and conceptual aspects of the field. Written by active accounting researchers, this text brings clarity and flexibility to the central ideas underlying business combinations, consolidated financial statements, foreign currency transactions, partnerships, non-profit accounting and more. This new Seventh Edition has been updated to reflect the latest changes to FASB and GASB standards, allowing students to build a skill set based on up-to-date practices. With a student-oriented pedagogy designed to enhance comprehension, promote engagement, and build real-world understanding, this user-friendly book provides an essential foundation in current advanced accounting methods and standards.

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